



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 226

Shillong, Wednesday, November 22, 2017

1st Agrahayana, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/55. - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Month | Last date for filling of return in FORM GSTR-3B |
|---------|----------------|---|
| (1) | (2) | (3) |
| 1. | January, 2018 | 20 th February, 2018 |
| 2. | February, 2018 | 20 th March, 2018 |
| 3. | March, 2018 | 20 th April, 2018 |

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees of any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

P. W. INGYT,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/56. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Quarter for which the details in FORM GSTR-1 are furnished | Time period for furnishing the details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | July - September, 2017 | 31 st December, 2017 |
| 2 | October - December, 2017 | 15 th February, 2018 |
| 3 | January - March, 2018 | 30 th April, 2018 |

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

P. W. INGY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/57. - In exercise of the powers conferred by the second proviso to sub section (1) of section 37 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the Act) 2017 and in supersession of notification No.ERTS(T)65/2017/Pt/30, dated 1st November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Months for which the details in FORM GSTR-1 are furnished | Time period for furnishing the details in FORM GSTR-1 |
|---------|---|---|
| (1) | (2) | (3) |
| 1 | July - October, 2017 | 31 st December, 2017 |
| 2 | November, 2017 | 10 th January, 2018 |
| 3 | December, 2017 | 10 th February, 2018 |
| 4 | January, 2018 | 10 th March, 2018 |
| 5 | February, 2018 | 10 th April, 2018 |
| 6 | March, 2018 | 10 th May, 2018 |

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

P. W. INGY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/58. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No.ERTS(T)65/2017/Pt.1/42, dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the months of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Meghalaya Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

P. W. INGTY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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----- NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/59. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Meghalaya Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

P. W. INGTY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T)65/2017/Pt/60. - In exercise of the powers conferred by sub-section (6) of section 39 *read with* section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following amendments in the notification No.ERTS(T)65/2017/Pt.I/35, dated 31st October, 2017, namely:-

In the said notification, for the words, figures and letters "the 15th day of November, 2017", the words, figures and letters "the 24th day of December, 2017" shall be substituted.

P. W. INGTY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T)65/2017/Pt/61. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No.ERTS(T)65/2017/Pt.1/43, dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Meghalaya Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

P. W. INGYT,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No. ERTS(T)65/2017/Pt/62. - In pursuance of section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) and sub-rule (3) of rule 45 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till the 31st day of December, 2017.

P. W. INGTY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/63. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

P. W. INGTY,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/64. - In exercise of the powers conferred by sub-section (2) of section 23 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover within the State not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

P. W. INGYT,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 15th November, 2017.

No.ERTS(T) 65/2017/Pt/65. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the said Act) and in supercession of notification No.ERTS(T)65/2017/Pt.I/34, dated 31st October, 2017, except as respects things done or omitted to be done before such supercession, the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

P. W. INGYT,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.